CASE NO.:
Appeal (civil) 1676-1677 of 2002

PETITIONER:
Comm.of Central Excise,Mumbai - II

RESPONDENT:
M/s CEAT Ltd., Mumbai

DATE OF JUDGMENT: 25/01/2005

BENCH:
S.N. VARIAVA,Dr. AR. LAKSHMANAN & S.H. KAPADIA

JUDGMENT:
J U D G M E N T

KAPADIA, J.

For the reasons given in our decision in the conjoint Civil Appeals, entitled Commissioner of Central Excise v. M.R.F. Ltd. [Civil Appeal No.1476 of 1999 etc.], both these Civil Appeals filed by the department relating to Dipped Tyre Cord Fabric are also allowed; the impugned judgments and orders of the Tribunal as well as of the Commissioner are set aside; and these appeals are remitted to the Commissioner, Mumbai, for a fresh disposal in accordance with law.

In the facts and circumstances of this case, there will be no order as to costs.